

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)  
 Legal Authority: Act 1 SLH 2017 1st Special Session

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-316-O

**Intended Purpose:**

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

**Source of Revenues:**

A portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 31,2030.

**Current Program Activities/Allowable Expenses:**

Act 1, SLH 2017 allows for the use of funds for capital costs for a mass transit project.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

<b>Financial Data</b>							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				363,944,000	377,575,000	377,575,000	377,575,000
Beginning Cash Balance		0	0	0	63,889,675	63,889,675	63,889,675
Revenues				321,589,284	377,575,000	377,575,000	377,575,000
Expenditures				336,452,769	377,575,000	377,575,000	377,575,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-18-350-O				78,753,160			
Net Total Transfers	0	0	0	78,753,160	0	0	0
Ending Cash Balance	0	0	0	63,889,675	63,889,675	63,889,675	63,889,675
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	63,889,675	63,889,675	63,889,675	63,889,675

**Additional Information:**

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Mass Transit Special Fund  
 Legal Authority: Act 1 SLH 2017 1st Special Session

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-350-O

**Intended Purpose:**

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

**Source of Revenues:**

A portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 31, 2030.

**Current Program Activities/Allowable Expenses:**

The legislature appropriated \$1,000,000,000 in special funds for FY18 to B&F. Extended lapse date of June 30, 2019.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

<b>Financial Data</b>							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000,000					
Beginning Cash Balance		0	81,793,821	78,753,160	0	0	0
Revenues		157,125,675	324,683,212				
Expenditures		75,331,854	327,723,873				
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-20-316-O				(78,753,160)			
Net Total Transfers	0	0	0	(78,753,160)	0	0	0
Ending Cash Balance	0	81,793,821	78,753,160	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	81,793,821	78,753,160	0	0	0	0

**Additional Information:**

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Temporary Deposits  
 Legal Authority: Administratively Established

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-909-O

**Intended Purpose:**

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type temporary deposits.

**Source of Revenues:**

Temporary deposits from salary overpayments, performance bonds, vendor bids, and other administrative temporary deposits.

**Current Program Activities/Allowable Expenses:**

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,275	6,275	6,275	6,275	6,275	0	0
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
9/1/2020 G-00-000-O					(6,275)		
Net Total Transfers	0	0	0	0	(6,275)	0	0
Ending Cash Balance	6,275	6,275	6,275	6,275	0	0	0
Encumbrances							
Unencumbered Cash Balance	6,275	6,275	6,275	6,275	0	0	0

**Additional Information:**

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Emergency and Budget Reserve Fund Separate Account  
 Legal Authority: Section 328L-3 (3), HRS

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-354-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Section 328L-3, HRS, provides that whenever State general fund revenues for each of two successive fiscal years exceeds revenues for each of the preceding fiscal years by 5%, 5% of the State general fund balance at the end of the fiscal year shall be deposited into the EBRF; however, no such transfer shall be made whenever the balance of the EBRF is equal to or more than 10% of general fund revenues for the preceding fiscal year. Article VII, Section 6, of the Hawaii State Constitution, also requires that the general fund balance at the close of each of two successive fiscal years must exceed 5% of general fund revenues for each of the two fiscal years before a deposit into an emergency fund is required. The transfer shall be executed by the director of finance; provided that all moneys deposited into the emergency and budget reserve fund under paragraph paragraph (3) shall be kept in a separate and distinct account.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: None.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	51,534,839	51,896,767	52,326,080	54,256,221	54,386,436	54,516,963
Revenues	51,534,839	361,927	429,314	1,930,141	130,215	130,527	130,841
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	51,534,839	51,896,767	52,326,080	54,256,221	54,386,436	54,516,963	54,647,804
Encumbrances							
Unencumbered Cash Balance	51,534,839	51,896,767	52,326,080	54,256,221	54,386,436	54,516,963	54,647,804

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Emergency and Budget Reserve Fund  
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Revenues to the Emergency and Budget Reserve Fund (EBRF) normally include interest income and 15% of tobacco settlement revenues (after the first \$350,000 and special fund assessment are deducted) and any appropriations made by the Legislature; FY 17 includes a \$150 M appropriation to the EBRF (Act 104/16). FY18 includes \$58,711,173.87 from the Tobacco Arbitration Agreement pursuant to Act 12, SLH 2018. FY 20 includes a \$5 M appropriation to the EBRF (Act 44, SLH 2019), \$4,850,000 in FY19 tobacco settlement revenues that was inadvertently not deposited in FY19, only \$1,852,983.93 of \$4,921,385.67 FY20 tobacco settlement revenues were deposited in FY20 due to insufficient appropriation ceiling in the Tobacco Settlement Special Fund, and a \$20.0 M general fund appropriation to the EBRF (Act 4, SLH 2020, as amended by Act 9, SLH 2020).

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

FY17 includes a \$150 M appropriation to the EBRF (Act 104/16). FY18 reflects a deposit to the fund of \$58,711,173.87 from the Tobacco Arbitration Agreement pursuant to Act 12/18. FY20 includes a \$5 M appropriation to EBRF (Act 44/19) plus \$4,850,000, in FY19 tobacco settlement revenues that were inadvertently not deposited in FY19, and only \$1,852,983.93 of the \$4,921,385.67 FY20 tobacco settlement revenues were deposited in FY20 due to insufficient appropriation ceiling for the Tobacco Settlement Special Fund. FY20 includes transfers authorized by the Legislature for FY20, but transacted in FY21 because Act 9, SLH 2020 became law after FY20 ended and due to accounting system limitations. Act 4, SLH 2020, as amended by Act 9, SLH 2020 included transfer of \$250 M from DBEDT-HHFDC's Rental Housing Revolving Fund to the EBRF in FY20, transfer \$25 M from the Mental Health and Substance Abuse Special Fund to the EBRF in FY20, transfer \$8 M from the Hawai'i Tobacco Settlement Special Fund to the EBRF for FY 20, appropriation of \$20 M in general funds to the EBRF for FY 20, and appropriation of \$648 M from the EBRF to the general fund for FY20.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(adjusted actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	100,881,987	259,795,464	323,760,753	325,911,080	4,624,449	9,340,273	13,757,709
Revenues	158,241,073	63,951,075	2,164,540	43,713,369	4,715,824	4,417,436	4,606,823
Expenditures				648,000,000			

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Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(adjusted actual)	(estimated)	(estimated)	(estimated)
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
9/13/2016 S-11-337-E	3,790						
1/17/2017 S-11-353-K	427,159						
1/17/2017 S-11-359-K	74,779						
1/17/2017 S-11-361-K	14,574						
1/17/2017 S-11-358-K	100,000						
3/3/2017 S-04-330-K	2,500						
3/3/2017 S-06-330-K	44,141						
3/15/2017 S-11-359-K	5,222						
3/15/2017 S-11-366-K	240						
7/14/2017 S-15-308-H		12,472					
7/17/2017 S-10-347-H		1,741					
8/31/2018 S-15-308-H			(12,472)				
8/31/2018 S-10-347-H			(1,741)				
9/23/2020 S-20-335-H				25,000,000			
9/23/2020 S-20-346-H				8,000,000			
9/25/2020 S-20-380-B				239,000,000			
9/25/2020 S-20-390-B				11,000,000			
<b>Net Total Transfers</b>	<b>672,404</b>	<b>14,213</b>	<b>(14,213)</b>	<b>283,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Balance</b>	<b>259,795,464</b>	<b>323,760,753</b>	<b>325,911,080</b>	<b>4,624,449</b>	<b>9,340,273</b>	<b>13,757,709</b>	<b>18,364,532</b>
<b>Encumbrances</b>							
<b>Unencumbered Cash Balance</b>	<b>259,795,464</b>	<b>323,760,753</b>	<b>325,911,080</b>	<b>4,624,449</b>	<b>9,340,273</b>	<b>13,757,709</b>	<b>18,364,532</b>

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Overpayment Collections to OHA-Ceded Lands  
 Legal Authority: Executive Order No. 06-06

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF): Trust  
 Appropriation Acct. No.: T-xx-955-O

Intended Purpose: Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06-06.

Source of Revenues: Account revenues are quarterly amounts paid to OHA in excess of the \$3,775,000, pursuant to Act 178, SLH 2006.

Current Program Activities/Allowable Expenses: Funds can be expended to make up shortfalls in payments to OHA per Executive Order No. 06-06.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,845,945	11,768,747	13,974,733	21,287,134	23,770,439	23,770,439	23,770,439
Revenues	7,922,801	2,205,987	7,312,401	2,483,305			
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	11,768,747	13,974,733	21,287,134	23,770,439	23,770,439	23,770,439	23,770,439
Encumbrances							
Unencumbered Cash Balance	11,768,747	13,974,733	21,287,134	23,770,439	23,770,439	23,770,439	23,770,439

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 141  
 Name of Fund: Expense Fund  
 Legal Authority: Section 88-116,HRS

Contact Name: Thomas Williams / Kanoe Margol  
 Phone: 586-1700  
 Fund type (MOF) X  
 Appropriation Acct. No. S-xx-315-O

**Intended Purpose:**

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

**Source of Revenues:**

ERS' interest and investment earnings of the Pension Trust are allocated for the ERS Administrative budget to the ERS Expense Fund. All unused funds revert back to the Pension Trust. No cash or investments are held in the ERS Expense Fund.

**Current Program Activities/Allowable Expenses:**

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Decrease in FY 2021 and FY 2022 Appropriation Ceiling represents elimination of one-time costs for projects and software license purchases.

**Variations:** Variance for FY 2020 reflects lower actual one time costs than expected for Oracle software licenses required to remain compliant in migration to the Cloud.

<b>Financial Data</b>							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,418,249	17,279,607	18,009,878	20,427,078	18,679,890	18,300,000	18,353,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	20,164,177	16,603,243	17,622,083	17,779,488	18,679,890	18,300,000	18,353,000
Expenditures	20,164,177	16,603,243	17,622,083	17,779,488	18,679,890	18,300,000	18,353,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-906

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements. Act 145, SLH 2017 provided appropriation to the EUTF to employ certain EUTF staff through the civil service system.

Source of Revenues: Revenues represent an increase in the EUTF FY18 & FY19 budget appropriate for personel costs.

Current Program Activities/Allowable Expenses: Expenditures are limited to payroll costs resulting from the civil service conversion.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A.

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures		86,837	104,616	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Transfer from T-18-997		86,837					
Transfer from T-19-997			104,616				
Net Total Transfers	0	86,837	104,616	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-942

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements. Effective 7/1/13, there was a transition from T-904 to T-942 (an account outside of the State Treasury).

Source of Revenues: Employer and employee health benefit premium contributions, experience gains returned by carriers and rebates from prescription drug.

Current Program Activities/Allowable Expenses: Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses and employee refunds. Administrative fees are transferred to T-997.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A.

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	175,133,805	191,331,085	251,569,393	293,553,011	134,585,101	134,585,101	134,585,101
Revenues	1,173,430,970	1,240,753,235	1,288,268,228	1,326,446,302	1,228,400,000	1,228,400,000	1,228,400,000
Expenditures	1,143,233,690	1,172,914,927	1,238,684,610	1,276,961,570	1,228,400,000	1,228,400,000	1,228,400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to T-17-997	(6,800,000)						
Transfer to T-17-998	(7,200,000)						
Transfer to T-18-997		(7,600,000)					
Transfer to T-19-997			(7,600,000)				
Transfer to T-20-997				(8,800,000)			
Transfer from T-20-998				20,000,000			
Transfer to T-20-998				(219,652,642)			
Net Total Transfers	(14,000,000)	(7,600,000)	(7,600,000)	(208,452,642)	0	0	0
Ending Cash Balance	191,331,085	251,569,393	293,553,011	134,585,101	134,585,101	134,585,101	134,585,101
Encumbrances							
Unencumbered Cash Balance	191,331,085	251,569,393	293,553,011	134,585,101	134,585,101	134,585,101	134,585,101

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-997

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements.

Source of Revenues: Administrative fees collected from employers and employees and interest earned. Effective 1/1/19 and 7/1/19, no administrative fees were assessed to retirees and active employees, respectively.

Current Program Activities/Allowable Expenses: Administrative operating expenses such as personal services, contracted services, lease rent, insurance, and other miscellaneous expenses are included in this appropriation. Administrative fees are transferred from T-942.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A.

Variances: FY20 budget includes \$9.956M for a new Benefits Administration System.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,099,272	7,584,071	7,776,516	18,531,620	9,223,787	8,453,860	8,453,860
Beginning Cash Balance	334,725	387,139	444,150	297,672	764,597	764,597	764,597
Revenues	28,728	53,927	171,810	11,293	9,223,787	8,453,860	8,453,860
Expenditures	5,951,988	6,991,950	7,476,465	8,024,314	9,223,787	8,453,860	8,453,860
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-17-942	6,800,000						
Transfer from T-18-942		7,600,000					
Transfer to T-18-906		(86,837)					
Transfer to T-14-997	(484,500)						
Transfer to T-15-997	(301,456)	(20,833)					
Transfer to T-16-997	(38,370)						
Transfer to T-17-997		(497,295)					
Transfer from T-19-942			7,600,000				
Transfer to T-17-997			(22,083)				
Transfer to T-18-997			(315,124)				
Transfer to T-19-906			(104,616)				
Transfer from T-20-942				8,800,000			
Transfer to T-19-997				(320,054)			
Net Total Transfers	5,975,674	6,995,034	7,158,177	8,479,946	0	0	0
Ending Cash Balance	387,139	444,150	297,672	764,597	764,597	764,597	764,597
Encumbrances				10,130,000			
Unencumbered Cash Balance	387,139	444,150	297,672	(9,365,403)	764,597	764,597	764,597

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-998

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements.

Source of Revenues: Employers make contributions for the pre-funding of the Other Post-Employment Benefits (OPEB) Trust. At the end of FY 2011, T-905 transferred funds into T-998 account which is held outside of the State Treasury. There will be investment earnings due to the investments made with the funds.

Current Program Activities/Allowable Expenses: Custodial fees and investment consulting service fees are paid from this fund.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A.

Variances: Revenues due to Act 268, SLH 2013 required employers to contribute to the EUTF OPEB Trust Fund. The annual required contributions are phased in and employers are required to contribute 100% by fiscal year ending June 30, 2019. Expenditures: As the OPEB trust grows, investment fees will increase.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,278,791,349	1,673,325,875	2,189,336,116	2,859,375,492	3,719,221,392	3,422,238,214	3,161,466,036
Revenues	389,918,750	519,874,091	705,379,093	1,218,558,437	261,382,000	297,593,000	353,669,000
Expenditures	2,584,224	3,863,850	35,339,718	558,365,178	558,365,178	558,365,178	558,365,178
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-17-942	7,200,000						
Transfer from T-20-942				219,652,642			
Transfer to T-20-942				(20,000,000)			
Net Total Transfers	7,200,000	0	0	199,652,642	0	0	0
Ending Cash Balance	1,673,325,875	2,189,336,116	2,859,375,492	3,719,221,392	3,422,238,214	3,161,466,036	2,956,769,858
<b>Encumbrances</b>							
Unencumbered Cash Balance	1,673,325,875	2,189,336,116	2,859,375,492	3,719,221,392	3,422,238,214	3,161,466,036	2,956,769,858

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Interest Earned - Investment Pool  
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,375	6,083,785	43,180,126	117,435,867	12,421,450	0	0
Revenues	44,529,796	70,555,727	117,574,097	120,982,892	119,278,495	120,130,693	119,704,594
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out to participating agencies	(38,450,386)	(33,459,386)	(43,318,356)	(225,997,309)			
Net Total Transfers	(38,450,386)	(33,459,386)	(43,318,356)	(225,997,309)	(131,699,945)	(120,130,693)	(119,704,594)
Ending Cash Balance	6,083,785	43,180,126	117,435,867	12,421,450	0	0	0
Encumbrances							
Unencumbered Cash Balance	6,083,785	43,180,126	117,435,867	12,421,450	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Interest Earned - Bond Investment Pool  
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool. Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	23,423	603,586	5,311,146	15,074,321	1,259,399	0	0
Revenues	2,817,666	7,825,554	13,925,014	14,030,325	11,926,964	13,294,101	13,083,797
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out to participating agencies	(2,239,513)	(3,117,994)	(4,161,839)	(27,845,247)			
Adj, entry	2,010						
Net Total Transfers	(2,237,503)	(3,117,994)	(4,161,839)	(27,845,247)	(13,186,363)	(13,294,101)	(13,083,797)
Ending Cash Balance	603,586	5,311,146	15,074,321	1,259,399	0	0	0
Encumbrances							
Unencumbered Cash Balance	603,586	5,311,146	15,074,321	1,259,399	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit  
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-914-O

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Any balance remaining in the Trust Fund is to be transferred to General Fund.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,000	9,000	10,000	6,000	2,000	0	0
Revenues	4,000	1,000	6,000	2,000	2,000	2,000	2,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out to general fund			(10,000)	(6,000)	(4,000)	(2,000)	(2,000)
Net Total Transfers	0	0	(10,000)	(6,000)	(4,000)	(2,000)	(2,000)
Ending Cash Balance	9,000	10,000	6,000	2,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	9,000	10,000	6,000	2,000	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Other State Agencies  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	1,526,488	1,344,914	1,168,238	0	0
Revenues	16,860,243	16,498,821	15,670,035	15,088,352	15,752,403	15,503,597	15,448,117
Expenditures	16,860,243	14,972,334	15,851,609	15,265,027	16,920,641	15,503,597	15,448,117
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	1,526,488	1,344,914	1,168,238	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	1,526,488	1,344,914	1,168,238	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties/HTA - TAT  
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	213,000,000	216,000,000	203,000,000	169,166,667	196,055,556	189,407,407	184,876,543
Expenditures	213,000,000	216,000,000	203,000,000	169,166,667	196,055,556	189,407,407	184,876,543
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties - Fuel Tax  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-918-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	7,554,132	7,865,039	5,280,080	0	0
Revenues	81,277,583	86,945,807	90,642,707	87,585,548	88,391,354	88,873,203	88,283,368
Expenditures	81,277,583	79,391,675	90,331,800	90,170,507	93,671,434	88,873,203	88,283,368
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	7,554,132	7,865,039	5,280,080	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	7,554,132	7,865,039	5,280,080	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties - GET surcharge  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county General Excise Tax (GET) surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GET

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	53,472,882	0	12,686,546	15,156,473	0	0
Revenues	248,158,469	305,215,298	348,072,486	383,782,784	404,890,837	427,159,833	450,653,624
Expenditures	194,685,587	358,688,180	335,385,940	381,312,856	420,047,310	427,159,833	450,653,624
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	53,472,882	0	12,686,546	15,156,473	0	0	0
Encumbrances							
Unencumbered Cash Balance	53,472,882	0	12,686,546	15,156,473	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Hawaii Children's Trust Fund  
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	130,085	116,395	0	0
Revenues	154,680	161,865	290,295	130,115	210,205	170,160	190,183
Expenditures	154,680	161,865	160,210	143,805	326,600	170,160	190,183
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	130,085	116,395	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	130,085	116,395	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Unclaimed Property Trust Fund  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

Amounts received from abandoned property Holders are received as Revenue and Claims verified and paid out are disbursed as Expenditures.

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	38,698,147	12,939,216	19,648,008	20,922,134	21,639,488	0	0
Revenues	26,825,417	29,807,415	30,417,719	31,987,575	20,000,000	20,000,000	20,000,000
Expenditures	15,193,285	11,492,440	10,824,808	11,686,428	8,000,000	8,000,000	8,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out to general fund	(37,391,063)	(11,606,183)	(18,318,785)	(19,583,792)			
Net Total Transfers	(37,391,063)	(11,606,183)	(18,318,785)	(19,583,792)	(33,639,488)	(12,000,000)	(12,000,000)
Ending Cash Balance	12,939,216	19,648,008	20,922,134	21,639,488	0	0	0
Encumbrances							
Unencumbered Cash Balance	12,939,216	19,648,008	20,922,134	21,639,488	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: College Savings Program Trust Fund  
 Legal Authority: Chapter 256,HRS

Contact Name: Roderick Becker  
 Phone: 586-1612  
 Fund type (MOF) T  
 Appropriation Acct. No. N/A \*

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Not applicable \*

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	72,043,320	77,280,232	80,863,303	86,021,047	89,150,487	94,150,487	99,150,487
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	5,236,912	3,583,071	5,157,744	3,129,440	5,000,000	5,000,000	5,000,000
Net Total Transfers	5,236,912	3,583,071	5,157,744	3,129,440	5,000,000	5,000,000	5,000,000
Ending Cash Balance	77,280,232	80,863,303	86,021,047	89,150,487	94,150,487	99,150,487	104,150,487
Encumbrances							
Unencumbered Cash Balance	77,280,232	80,863,303	86,021,047	89,150,487	94,150,487	99,150,487	104,150,487

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

\* College Savers Trust fund is held outside of thee State Treasury.

\*\* Net Transfers represent change in net asset value of the total accounts (contributions and withdrawals by program participants) per QE June program report

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Coronavirus Relief Fund (Cares)  
 Legal Authority: Non-appropriated (Governor's approval May 22, 2020)

Contact Name: Jessie Inazu  
 Phone: 586-2367  
 Fund type (MOF) P  
 Appropriation Acct. No. S-20-247-O

Intended Purpose: The Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 awarded the State of Hawai'i \$867,000,000 to be used for covering necessary expenditures incurred due to the public health emergency with respect to COVID-19.  
 Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020 to December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				862,823,978.80			
Beginning Cash Balance		0	0	0	771,820,893.41	0	0
Revenues				862,842,882.91			
Expenditures				87,661,989.50	87,661,989.50		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
6/2/2020 S-20-525-L				(1,360,000.00)			
6/15/2020 S-20-556-K				(2,000,000.00)			
7/22/2020 S-20-524-G					(10,000,000.00)		
8/12/2020 S-20-527-G					(30,000,000.00)		
9/1/2020 S-20-528-L					(8,154,000.00)		
8/11/2020 S-20-503-O					(635,986,000.00)		
Cash balances will be expended by lapse date of 6/30/2021					(18,903.91)		
Net Total Transfers	0	0	0	(3,360,000.00)	(684,158,903.91)	0	0
Ending Cash Balance	0	0	0	771,820,893.41	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	771,820,893.41	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Emergency & Budget Reserve Fund-Cares Act  
 Legal Authority: Act 008, SLH 2020

Contact Name: Jessie Inazu  
 Phone: 586-2367  
 Fund type (MOF) P  
 Appropriation Acct. No. S-20-503-O

Intended Purpose: Section 15 of Act 8, SLH 2020 required the deposit of \$635,968,000 of the Coronavirus Relief Fund award into a separate and distinct account within the Emergency and Budget Reserve Fund (EBRF).

Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.

\$635,986,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P).

\$635,986,000 cash was transferred to the Emergency and Budget Reserve Fund S-20-358-O (MOF B).

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020 to December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					635,986,000		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues					635,986,000		
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8/11/2020 S-20-358-O					(635,986,000)		
Net Total Transfers	0	0	0	0	(635,986,000)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Emergency & Budget Reserve FND-CARES Act  
 Legal Authority: Act 008, SLH 2020

Contact Name: Jessie Inazu  
 Phone: 586-2367  
 Fund type (MOF) B  
 Appropriation Acct. No. S-20-358-O

Intended Purpose: Section 15 of Act 8, SLH 2020 required the deposit of \$635,968,000 of the Coronavirus Relief Fund award into a separate and distinct account within the Emergency and Budget Reserve Fund (EBRF).

Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.  
 \$635,986,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P) to the EBRF S-20-503-O (MOF P).  
 \$635,986,000 cash was transferred from the EBRF S-20-503-O (MOF P) to the Emergency and Budget Reserve Fund S-20-358-O (MOF B)

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				635,986,000	635,986,000.00		
Beginning Cash Balance		0	0	0	0.00	0	0
Revenues					635,986,000.00		
Expenditures					11,000,000.00		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
8/12/2020 S-21-353-K					(15,000,000.00)		
8/12/2020 S-21-353-D					(70,000,000.00)		
8/12/2020 S-21-383-B					(50,000,000.00)		
9/11/2020 S-21-363-B					(10,000,000.00)		
8/12/2020 S-21-350-G					(61,000,000.00)		
8/14/2020 S-21-350-Q					(39,986,000.00)		
8/20/2020 S-21-365-B					(10,000,000.00)		
8/25/2020 S-21-384-B					(3,000,000.00)		
9/3/2020 S-21-385-B					(50,000,000.00)		
9/8/2020 S-21-352-L					(5,000,000.00)		
9/25/2020 S-21-361-H					(34,993,325.00)		
9/25/2020 S-21-363-H					(35,000,000.00)		
9/25/2020 S-21-354-K					(4,650,000.00)		
9/25/2020 S-21-352-V1					(3,750,000.00)		
9/25/2020 S-21-353-V1					(5,100,000.00)		
9/29/2020 S-21-390-H					(14,000,000.00)		
9/29/2020 S-21-386-B					(66,600,000.00)		
10/1/2020 S-21-389-H					(891,907.82)		
10/27/2020 S-21-366-B					(25,000,000.00)		
10/27/2020 S-21-356-L					(15,976,400.00)		
10/27/2020 S-21-357-K					(1,950,000.00)		
10/29/2020 S-21-389-B					(70,000.00)		

**Report on Non-General Fund Information**  
for Submittal to the 2021 Legislature

<b>Financial Data</b>							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Cash balances will be expended by lapse date of 12//28/2020					(103,018,367.18)		
Net Total Transfers	0	0	0	0	(624,986,000.00)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0.00	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							